

The pollution control exemption was repealed effective July 1, 2003, by P.A. 93-24. (See P.A. 93-24.) (This is a GIL.)

January 22, 2004

Dear Xxxxx:

This letter is in response to your letter dated November 25, 2003. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at www.ILTAX.com to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your letter and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

On behalf of the members of ABC, are ABC member companies now responsible for collecting sales tax under the requirements of the Retailers Occupation Tax, Use Tax, Municipal Retailers Occupation Tax, Service Occupation, Municipal Service Occupation Tax and Service Use Tax Acts for the following: 'material was purchased for use in pollution control equipment, consistent with the *Wesko Plating, Inc. vs. IL Department of Revenue Case (584 N. Eastern Second 162)*'?

Was this exemption eliminated with the enactment of **Public Act 093-0024**?

If possible, please notify me in writing of the Department's position on this exemption.

If you have any questions, please give me a call. Thanks.

The pollution control exemption discussed in *Wesko Plating, Inc. v. Department of Revenue*, 222 Ill. App.3d 422 (1991) has been repealed by Public Act 93-24, effective July 1, 2003.

I hope this information is helpful. If you require additional information, please visit our website at www.ILTAX.com or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Jerilynn Gorden
Sr. Counsel, Sales & Excise Tax